

## REMARKS

Claim 10 was rejected over Nishida under Section 102.

However, claim 1 calls for a covering over the first trench and over the semiconductor structure. The covering must be thicker in the first trench than over the semiconductor structure. Nothing in the text, with respect to Figure 3 and the layer 106, in any way suggests that it is thicker in one place than the other. An attempt to make a measurement, based on Figure 3, suggests that the thickness is the same. Therefore, the element does not appear to be met by the cited reference.

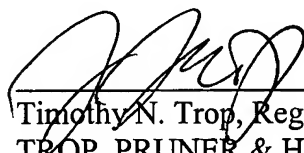
Moreover, the claim calls for the covering to have an opening to define a region for a second trench. No such opening is anywhere defined. For example, at the point shown in Figure 4, the covering is no longer over the semiconductor structure as well as in the trench and, therefore, it no longer meets the claim limitations.

The new claims are supported by the specification as originally filed. The arrangement set forth in the claims is clearly shown in the figures, for example.

In view of these remarks, the application should now be in condition for allowance.

Respectfully submitted,

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